

**FOSTER,
SWIFT,
COLLINS &
SMITH, P.C.**
Attorneys at Law



313 S. Washington Square
Lansing, MI 48933-2193
PH: 517.371.8100
FX: 517.371.8200

Walter S. Foster 1878-1961	James B. Jensen, Jr. Scott L. Mandel	Alan G. Gilchrist Thomas R. Meagher	Jennifer Kildea Dewane John P. Nicolucci	Craig R. Petersen George L. McCargar, III	Andrew C. Vredenburg Amanda Garcia-Williams
Richard B. Foster 1908-1996	Michael D. Sanders Sherry A. Stein	Douglas A. Mielock Scott A. Chernich	Francis C. Flood Michael D. Homier	Kirsten M. McNelly Emily L. Matthews	Zachary W. Behler Christopher W. Braverman
Theodore W. Swift 1928-2000	Brent A. Titus Brian A. Kaser	Donald E. Martin Paul J. Millenbach	Keith A. Castora Randall L. Harbour	Benjamin J. Price Ronald D. Richards, Jr.	Derek A. Walters
John L. Collins 1926-2001	Robert E. McFarland Stephen J. Lowney	Dirk H. Beckwith Brian J. Renaud	David M. Lick Deborah J. Williamson	Joseph E. Kozely Pamela C. Dausman	<i>Of Counsel</i> Lawrence B. Lindemer
Webb A. Smith Allan J. Claypool	Jean G. Shtokal Brian G. Goodenough	Bruce A. Vande Vusse Lynwood P. VandenBosch	Rebecca S. Davies Claire V. Groen	Terrence G. Quinn Jacqueline E. Bayley	David VanderHaagen Allan O. Maki
Gary J. McRay Stephen L. Jurmu	Matt G. Hrebec Eric E. Doster	Lawrence Korolewicz James B. Doezema	Robert J. McCullen Glen A. Schmiede	Dana M. Bennett Radhika P. Drake	
William K. Fahey Stephen O. Schultz	Stephen J. Rhodes Melissa J. Jackson	Alan T. Rogalski Francis G. Seyferth	Michael G. Harrison Frederick B. Bellamy	Todd W. Hoppe Sarah J. Gabis	
Scott A. Storey Charles A. Janssen	Steven H. Lasher Nancy L. Kahn	Anne M. Seurynck Richard L. Hillman	Gilbert M. Frimet Mark J. Colon	Larry R. Jensen, Jr. Eleanore M. Schroeder	
Charles E. Barbieri	Deanna Swisher Mark J. Burzych	Andrea J. Hool Steven L. Owen	Scott H. Hogan Peter R. Tolley	Philip E. Hamilton John W. Inhulsen	

Writer's Direct Phone: 517. 371.8118

Fax: 517. 367.7118

Reply To: Lansing

May 8, 2007

Rep. Steven Bieda
Chair, Tax Policy Committee
789 Anderson House Office Building
124 North Capitol
P.O. Box 30014
Lansing, MI 48909-7514

Dear Representative Bieda:

Re: HB 4433, HB 4434, HB 4435, HB 4436, HB 4437

In anticipation of the meeting of the Tax Policy Committee currently scheduled to be held on May 9, 2007 to discuss the aforementioned legislation, please accept this written testimony in support of these bills generally and specifically in support of HB 4433 and HB 4436.

I have practiced before the Michigan Tax Tribunal for many years, primarily on behalf of municipalities. It has been my view that municipalities are at a financial disadvantage with respect to Tax Tribunal appeals, given that they bear the total cost of the appeal process, including litigation, while realizing the benefit of only a small portion of the total taxes at issue. Because municipalities often can not afford the cost of litigating an issue at appeal, they ultimately settle a case on terms not necessarily beneficial to all taxing municipalities involved. Thus, the process of mediation outlined in HB 4433 will be very attractive to my clients, in that it will most certainly increase the efficiency and speed with which Tax Tribunal appeals will be resolved and will reduce the cost of property tax appeals to the parties. Many states, including Georgia, Idaho, Louisiana, Massachusetts, Montana, New York, Oregon, Tennessee, Texas and West Virginia have successfully adopted some form of mediation or alternative dispute resolution to assist the parties in resolving tax disputes without incurring the risk and cost of litigation. I strongly support the adoption of the mediation process provided by HB 4433 for the Michigan Tax Tribunal.

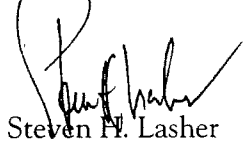
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For several years I also served as a Hearing Referee in the Tax Tribunal's Small Claims Division. During that time I became a strong proponent of the small claims process specifically with respect to the cost savings realized by the parties and the efficiencies provided to and by the Tax Tribunal. Thus, I strongly support HB 4436, which will further streamline the small claims process by increasing the filing threshold for small claims cases, thereby allowing more parties to utilize the process. I also support the provisions of HB 4436 which allows the Tribunal to review and modify administrative law judge or hearing referee decisions in that such Tribunal review will increase consistency in Tribunal decisions and will better ensure compliance with Tribunal precedent.

Thank you for the opportunity to present my comments to the Committee.

Sincerely,

FOSTER, SWIFT, COLLINS & SMITH, P.C.

A handwritten signature in black ink, appearing to read "Steven P. Lasher", is written over a faint, circular stamp or watermark.

Steven P. Lasher

SHL:mfp